



DEFENSE FINANCE AND ACCOUNTING SERVICE
INDIANAPOLIS CENTER
INDIANAPOLIS, IN 46249

DFAS-IN/R

June 1, 2000

MEMORANDUM FOR DIRECTORS, OPERATING LOCATIONS, DFAS-IN
FINANCE AND ACCOUNTING OFFICERS

SUBJECT: Fiscal Year 2000 Year-End Instructions

The attached instructions, covering fiscal year-end processing for funds being executed by the Army, i.e., Department 21 funds and Department 97 funds with Army limits, are provided for your use.

Point of contact is Ms. Nancy Fairfield, 317-510-3380.

/Signed/
T. J. Heavyside
Director for Accounting and Finance

Attachment

1. Year-End Instructions

**FISCAL YEAR 2000
YEAR-END INSTRUCTIONS FOR DFAS-IN/R and DFAS-IN/T
ARMY-FUNDED ACCOUNTING ACTIVITIES**

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**YEAR-END INSTRUCTIONS FOR DFAS-IN/R and DFAS-IN/T ARMY-
FUNDED
ACCOUNTING ACTIVITIES**

1. Purpose. This memorandum provides fiscal year-end accounting instructions for funds executed by the Army, i.e., Department 21 funds and Department 97 funds with Army limits. Points of contact (POCs) are at Attachment 1 and due dates are at Attachment 2.

2. New Items for This Year.

A. On February 1, 2000 DFAS-IN reorganized to establish two separate centers, the DFAS Center for Operating Forces - Indianapolis (DFAS-IN/T), and the DFAS Center for Sustaining Forces - Indianapolis (DFAS-IN/R). The year-end accounting reports from OPLOCs Rome, Orlando, Seaside, Europe, Lexington, Lawton, Honolulu, and Norfolk, as well as Korea, National Guard Bureau, and DFAS Center for Operating Forces - Directorate for Network Operations, will be managed by DFAS-IN/T, and the reports from OPLOCs Rock Island, St. Louis, Omaha, and San Antonio, as well as the Corps of Engineers consolidated accounting office in Millington, TN will be managed by DFAS-IN/R.

B. In our continuing efforts to provide accurate and timely monthly accounting reports, a management review checklist was established as part of the review and analysis process. The checklist must be completed by the accounting activity each month, including year-end. The checklist procedures are provided in Accounting Policy Implementation Message 00-25 which can be found at the following web sites: dfas4dod.dfas.mil/centers/dfasin/library/ and www.asafm.army.mil/dfas/.

3. Electra Processing.

A. Accounting activities will have until the 8th workday of October to complete Electra correction processing for budget execution (218/112) reports. Departmental personnel will identify and process any final corrections by the 9th workday so that accounting activities can update their accounting system and run corrected reports for certification. System proponents will provide their users with the technical instructions to accomplish the update. Updating the field accounting system prior to assurance and certification of the fiscal year-end reports ensures

agreement between the installation-level and the departmental level systems.

B. Correct the Electra edit table errors first, then resolve and process corrections for the out-of-balance and abnormal conditions in the Table of Accounting Budget Systems (TABS). Some, but not all, of the abnormal conditions reported in the TABS are as follows:

- (1) Negative Undelivered Orders.
- (2) Negative receivables.
- (3) Negative unliquidated obligations (NULOs)/Overdisbursements.
- (4) Negative payables.
- (5) Overobligations.
- (6) Status/CER differences.
- (7) Funds exceeding annual program

C. Upon completion of the Electra process, to include any transactions input by the departmental personnel at DFAS-IN/RC, submit the hard copy reports containing all corrections to the allotment/allowance holder for certification as explained in paragraph 4 below. Coordinate the specific certification date with the allotment/allowance holder.

D. Fax any corrections that change bottom line totals to the general ledger POC in Attachment 1. Bottom line changes must be included in the general ledger pre-closing to ensure a correct year-end rollover.

E. Upon completion of the procedures in paragraphs 3A through 3D above, the Director of Accounting will E-mail a statement of completion to the appropriate customer service team POC listed in Attachment 1. Provide this statement by the 12th workday of October and include that you have (1) made the final Electra corrections, (2) rendered the assurance statements, (3) submitted any general ledger adjustments, and (4) the allotment/allowance holder has certified the reports.

4. Certification and Assurance Statements.

A. The accounting activity will submit the original hard copy reports and a copy of the assurance statement at Attachment 3 to the allotment/allowance holder. The accounting activity will retain the original assurance statement for audit purposes.

B. The allotment/allowance holder is the commander or a designated representative (including the civilian equivalent) of an activity or installation who receives an allotment/allowance of funds. The commander can delegate in writing to a position or named individual (Deputy Commander or civilian equivalent, Chief of Staff, or Director of Resource Management (DRM)/Comptroller). The commander or the designated representative will certify the reports as the allotment/allowance holder using the statement at Attachment 4. The allotment/allowance holder is responsible for retaining for audit the original hardcopy reports and accompanying certification statement as well as any delegation of authority.

C. The Accounting Activity Director (or the Senior Accountant) is responsible for ensuring the electronic submission of the report is in total agreement with the hardcopy report certified by the allotment/allowance holder.

D. The Accounting Activity Director (or the Senior Accountant) will attest to the accuracy of the special open allotment accounts using the assurance statement at Attachment 3 and retain the statement for audit purposes.

E. The Accounting Activity Director (or the Senior Accountant) will attest to the accuracy and correctness of the individual account balances comprising the general ledger trial balance reports using the statement at Attachment 5. The accounting activity will retain this statement for audit purposes.

5. Special Emphasis.

A. Accurate and Timely Reporting.

(1) Accurate and timely reporting throughout the year is essential, but is even more critical at fiscal year-end. As part of the continuous effort to improve our reports and gain an unqualified opinion on Army financial statements, the DoD comptroller has directed DFAS to implement an aggressive plan to improve both the timeliness and quality of reports.

(2) This year, the due date for departmental reports is accelerated to three days earlier than last year. In addition, all material errors must be corrected or fully explained by footnote by fiscal year-end. Material errors are abnormal conditions that appear on the departmental-level reports and may include NULOs, negative balances in accounts payable and receivable, and any overobligations or overdisbursements that exceed funding authority. The TABs and edit errors in the Electra program are a tool to identify these abnormal conditions. Make a special effort to correct errors and provide valid report data on or before established due dates. Late and/or inaccurate reporting reflects poorly on the entire financial community and creates additional work load at a time when there is little flexibility.

(3) Accounting activities are responsible to assure that electronic submissions are in total agreement with the certified hardcopy reports. Errors or incomplete submissions may result in re-certification; therefore, please ensure your reporting is accurate and complete. The DFAS Center for Sustaining Forces, Systems Support Division (DFAS-IN/RCC) will provide verification of file transfer submissions upon request. Activities may verify receipt of their submissions by calling Ms. Joan Keim, Ms. Kathy Mikus, or Mr. Javier Mejias at 317-510-4786/7779/2545 or DSN 699-4786/7779/2545. The caller must know the file name for verification of receipt.

B. Footnotes.

(1) During the mid-year review of the March 2000 departmental reports, DFAS was criticized for (i) vague and generic footnotes for abnormal conditions, (ii) lack of clear explanations of problems and planned corrective action, (iii) insufficient attention to problem areas, and (iv) repetitiveness.

(2) It is imperative to provide detailed and meaningful footnotes for abnormal conditions on the 218/112 reports. Some of the most important abnormal conditions are listed in paragraph 5.A.(2) above. Footnotes should explain in detail: (i) which accountable activity is causing the condition, (ii) the appropriation, limit/subhead, budget activity, Army management structure (AMS) or account, and month in which the abnormality occurred, (iii) the amount, (iv) what caused the abnormal balance, (v) what action(s) is/are being taken to resolve the abnormality, and (vi) the time frame of when the condition will be corrected. An example of an acceptable footnote follows:

"Activity reported a negative account payable in the amount of \$\$\$ for 97 9/9 0100.5601 account during the month of September 1999. The error was caused by the duplicated entry of a contractual disbursement that was erroneously processed in the MOCAS system. Correction of the error will be reflected on next month's report."

(3) Vague and/or generic footnotes provided for abnormal balances are not acceptable. Examples of unacceptable footnotes are:

- a. No explanation or footnote provided for TAB error.
- b. Abnormal balance caused by an accounting error.
- c. Disbursements exceed obligations.
- d. Responsible activity has been notified. Research is being conducted.
- e. Abnormal balance caused by intransit, suspended or unsupported disbursements or disbursements charged to the wrong appropriation at Treasury.
- f. Abnormal balance is caused by undistributed disbursements being offset against payables.

C. Reimbursable Order Write Down. When both the performing and ordering activities use multi-year appropriations, and neither appropriation is expiring, do not write down the reimbursable order. If either the ordering or performing activity use an appropriation (single or multi-year) which is expiring at the end of the year, you must write down the reimbursable order. For non-federal orders (source code 9**) that are paid in advance, it is not necessary to write down the reimbursable order unless the performer's funds are expiring.

D. Problem Disbursements. The elimination of problem disbursements continues to be one of the most important initiatives of the Under Secretary of Defense (Comptroller) and the Director of the Defense Finance and Accounting Service (DFAS). Actively research and correct all problem disbursements in accordance with the following procedures:

(1) Once a problem disbursement reaches 180 days old and has not been resolved, it must be obligated. Use EOR 4810 for obligation of NULOs and EOR 4820 for obligation of unmatched disbursements (UMDs). Travel advances are not problem disbursements; therefore, do not report them, and do not obligate them in EOR 4800.

(2) Establish a verified overpayment, erroneous payment, or duplicate payment as a refund receivable when a demand letter has been issued. Establish the refund receivable for delinquent travel advances in EOR 4610. Establish the refund receivable for all other payments in EOR 4600. Do not report refunds receivable as problem disbursements, and never obligate them.

(3) Record obligations for approved suspended research transactions in EOR 4900. See DoDFMR, Volume 3, Chapter 11 for the procedures to discontinue research.

E. Invalid use of EORs 26** and 27**. There are several problem areas with the use of EORs 26** and 27**. All 26** EORs with a fourth position of 1,2,3,4,8 or V,W,X,Y, are for use with Operation and Maintenance, Army Reserve (OMAR) and Operation and Maintenance, Army National Guard (OMANG) only. All 27** EORs must net to zero each month within the basic symbol, fiscal year, and allotment.

F. Do-It-Yourself (DITY) Moves. Record advances for both local and permanent change of station (PCS) DITY moves for Operation and Maintenance (OMA) appropriations using EOR 4140 and AMS 0951. Any transaction in EOR 4140 must have a corresponding AMS from the 09** series.

G. Recoveries VS Credit Obligations. Record prior year downward obligation transactions as recoveries (transaction report code (TRC) 1D). Record the correction of an accounting error separately as a reversal of the original transaction (credit obligation, TRC 1J). Do not combine prior year recoveries with the correction of prior year accounting errors.

H. Use of Contingency Funds (Representation Funds, Limit .0012). When executing contingency funds, be extremely careful to comply with all regulatory requirements and reporting guidelines, and do not exceed ceilings. Obligate and disburse these funds only for the purposes intended and authorized in AR 37-47 (Contingency Funds of the Secretary of the Army).

I. Property Accounting.

(1) Ideally, property accountability systems automatically interface with general ledger accounting systems for financial reporting of inventory and real and personal property. However, where a direct system interface is not present, obtain the financial inventory and real and personal property balances from the accountable property officers and post them to the applicable general ledger accounts.

(2) Designated personnel at the accounting activities and accountable officers should be cognizant of significant changes in dollar amounts from the previous reporting period and be able to explain the reason for the change. We consider significant to be any variance that exceeds plus or minus 20% of the previously reported balance. In addition, designated personnel should analyze general ledger account balances to determine if balances are abnormal, have the proper accounting classification, are properly reported to the correct general ledger account, and are accurate.

(3) Obtain customer certifications attesting to the accuracy of amounts reported for real and personal property (equipment) and inventory on feeder reports used in updating the fiscal year-end general ledger trial balance. DFAS-IN/RDA will provide year-end property reporting instructions under separate cover.

6. Program and Budget Accounting Systems (PBAS) Order and Fund Control.

A. The Detail Other Customer (DOC) module for non-FMS orders will be open for adjustments until 9:30 P.M. on October 13th. Reported program and funds must agree with the PBAS order and fund control subsystems of PBAS. Any command having below threshold reprogramming authority must reflect changes within its authority in the PBAS fund control system no later than 2400 hrs EST, September 30th of the current fiscal year.

B. For unexpired Research, Development, Test, and Evaluation accounts, verify reported funds at the nine position AMS level. For unexpired Major Construction, Army accounts, verify reported amounts at the eight position AMS level.

C. For Army Procurement Appropriations, the value shown on the status reports for customer orders must agree with the value shown in order control by fiscal year (FY), appropriation, and major reimbursement source code (RSC) for

all RSCs except 408 and 417 (validated by detail RSC).
Validate all years.

7. Expenditure Reporting.

A. All activities processing expenditure reports must provide a POC for the reporting site and a telephone number where the POC can be contacted during year-end processing. POCs must be available to answer/resolve file transfer, control/detail balancing, or edit problems after duty hours. It is essential that each POC be familiar with all report contents and be available to assist in the review process. Provide the name of your POC to the appropriate 302 report representative in Attachment 1 NLT July 1, 2000.

B. Research and correct transactions currently appearing on the suspense history listing and all existing status/Command Expenditure Report (CER) discrepancies prior to September 30th of the current fiscal year.

C. Clear all status/CER variances for canceling year appropriations by September 30th of the current fiscal year.

8. Status Reporting. Provide all required supplemental information such as schedules, footnotes, negative reports, etc. by E-mail or fax to the customer service team representative for your OA listed in Attachment 1. If fax is used, address it to the proper POC and use the fax number in Attachment 1.

A. Status of Approved Resources (CSCFA-218) and Status of Reimbursements (CSCFA-112). Provide your customer service POC with the name and phone number of a person who is familiar with all aspects of the reports and can resolve any input control problems. Identify all data submitted with year-end reports by the appropriate OA, allotment serial number (ASN) and fiscal station number (FSN). In addition, include with the CSCFA-112 report the Report on Receivables Due from the Public (Schedule 9) for each appropriation having receivables in RSC 9** and N00 (zero, zero). Submit source code 9** data at the detail source code level. Explain with a footnote all significant increases from the beginning year balance in any age code.

B. Civilian Manpower Obligation Data (CMOD) Report.

(1) Report only Army civilian employees' end strength and man-months for the appropriations in Attachment 6.

(2) Use the following salary averages as a sanity check. If your CMOD report differs greatly, be prepared to

explain the inconsistency. Perform the review at the reportable AMS/EOR level.

a. The average full time permanent (FTP) general schedule (GS) (EOR 4th position B) salary (obligations for base pay divided by work years) is \$43,028.

b. The average (FTP) wage grade (WG) (EOR 4th position C) salary (obligations for base pay divided by work years) is \$34,307. (Depot maintenance activities may vary from this amount.)

c. The average (FTP) senior executive service (SES) (EOR 4th position F) salary (obligations for base pay divided by work years) is \$115,988.

d. The average (FTP) direct foreign nationals (EOR 4th position T) salary (obligations for base pay divided by work years) is within the salary range of \$29,945.

e. The average (FTP) indirect foreign nationals (EOR 4th position 5) salary (obligations for base pay divided by work years) is within the salary range of \$57,695.

f. Overtime costs divided by overtime work years equal or are less than the maximum annual rate of overtime for GS/merit pay employees. NOTE: The annual overtime rate cannot exceed 1 1/2 times the salary of a GS-10 step 1 (\$38,150 times 1.5) which is \$57,225 for the current calendar year.

(3) Report EORs for reserve technicians (4th position of EOR = J, K or L) for OMANG (2065) and OMAR (2080) only.

(4) For current fiscal year, do not report negative values for obligation, end strength, or work months.

C. Management Decision Package (MDEP) and Special Operations Decision Package (SODP) Reporting.

(1) Report direct and reimbursable obligations and recoveries (deobligations) on the CSCFA-218, Section 6, Schedule 1.

(2) Report the appropriations listed in Attachment 7 while in an unexpired status.

(3) The primary obligation (TRC 1J) should equal the MDEP/SODP obligation (TRC 44) by basic symbol, limit, source of funds (SOF) and AMS.

(4) For prior years, primary recovery (TRC 1D) should equal MDEP/SODP recovery (TRC 45) by basic symbol, limit, SOF, and AMS.

(5) Report functional cost account (FCA) codes only for direct funds. If reported MDEP/SODP data have corresponding FCA codes, they should equal by appropriation and AMS. Corresponding FCA codes for certain MDEP codes are provided in DFAS-IN Manual 37-100-FY.

D. Morale, Welfare, and Recreation (MWR) Reporting.

(1) Report on the CSCFA-218, Section 5, Schedule 2.

(2) For current year appropriations:

a. Report EOR at 4 positions.

b. Report AMS at 7 or 8 positions (IAW DFAS-IN Manual AR 37-100-FY).

c. All records must contain FSN.

d. All obligations in payroll EORs will have corresponding obligations in benefit EORs.

e. Any credit amount requires an explanatory footnote.

(3) To minimize MWR reporting problems, the Community and Family Support Center (CFSC) has provided the following checklist:

a. No negative (credit) balances for non-returnable services, e.g., utilities, civilian personnel expenses, etc.

b. Check FCA's to ensure capture of existing programs. For example, do not neglect to report support to libraries when you have a library (FCA RHA**).

c. Ensure the engineer cost accounting system, Integrated Facilities System (IFS), is correctly transferring costs to the accounting system. For example, when performing maintenance and repair of an MWR facility

authorized appropriated fund (APF) support, confirm that the appropriated funds are not split between personnel salaries and benefits, supplies, etc., when they should be under maintenance/repair of facilities.

d. Cross-check total obligations on the CSCFA-218 report (direct and indirect costs) against direct cost execution (S account). Total obligations by FCA should be equal to or greater than direct support.

e. Check APF civilian personnel costs against the year-end MWR Personnel Strength Reports (DD-M(Q) 1555, AR 215-5, Figure 10-6). Verify discrepancies, e.g., people with no expense, or vice versa, because even though this can be legitimate, it is generally incorrect.

f. Check APF authorizations to MWR by category (AR 215-1). For example, check to see if Category C activities (revenue generating) are receiving any direct support. A possible exception may be if recipients are located at remote/isolated locations or OCONUS.

g. Check to see if totals are unreasonable. For example, OCONUS activities are authorized utility support. Reports should reflect utility support when authorized.

h. For contractor run or managed MWR programs, affected installations should prorate blanket contract costs to each supported activity and report them at the detail EOR level. Also report all authorized engineer support to these activities.

i. For veterinary funds, are APF totals only in support of the MWR facility, not their mission function? Cross-check this against the Personnel Strength Report.

j. Resolve problems and reconcile at the lowest level.

k. Cross-check against non-appropriated fund (NAF) financial statements when necessary and verify unreasonable situations. For example, a club, a Category C activity, does not show utilities support on either the CSCFA-218 report or its income statement. Refer to AR 215-1 for clarification.

E. Prompt Pay Act (PPA) Report. File transfer using the record layout in Table 28-5 of DFAS-IN Regulation 37-1.

F. Other Required Reports. Submit a negative report if appropriate for the following:

(1) 1179-TD-AN Statement of Financial Condition (Unfunded Contract Liability (UCL)) Report. Many activities are not reporting valid UCLs. Be certain there are no UCLs for your activity before you submit a negative report.

(2) DD COMP (SA) 1466 Report of Costs in Support of Secret Service. Prepare IAW DFAS-IN 37-1, chapter 28, paragraph 281005.

(3) Forest Products Program Report.

(4) Problem Disbursement Reports.

(5) Exchange of Training and Related Support Report. Prepare IAW DoDFMR, Volume 11A, Chapter 10.

(6) DD COMP (AR)1536 Panama Canal Treaty Report.

G. Additional Requirements.

(1) Unearned Revenue vs. Unfilled Orders. Unearned revenue exceeding unfilled orders at the detail RSC level is an abnormal condition. If this condition exists, provide an explanatory footnote on the CSCFA-112 Report. This condition cannot exist for a canceling appropriation.

(2) Proper Reporting of Suspended Reimbursement Transactions. Use RSC S00 (zero zero) with AMS 9966 on the CSCFA-112 report To identify suspended reimbursement transactions. Certified reports with ending receivable balances in AMS 9966 without RSC S00 are unacceptable.

(3) RSC 9**. Write-down reimbursable orders for RSC 9** as explained in paragraph 5.B. When the performer's funds are expiring, write down the orders and transfer unearned revenue to the new fiscal year so there will be no reimbursements receivable in RSC 9**. When the performer's funds are not expiring, do not write down the orders and reimbursements receivable will remain in the prior year along with the unearned revenue and unfilled orders. When unfilled orders remain in the prior year, provide a footnote giving the unfilled amount for each three position detail AMS.

(4) Advance Accruals Equal to Unliquidated Balance. Ensure that all advance accruals (TRCs 16, 17, 18, 19) are equal to the outstanding unliquidated balance in the

advance EOR. In addition, if you cite an advance EOR, you must cite a valid AMS - not AMS 9966.

(5) Object Class (OC) 41 and 43. Report these OCs at the four position EOR level for all fiscal years.

(6) Negative Undelivered Orders. Undelivered orders cannot have a negative balance. Do not footnote reports with negative undelivered orders, you must correct them.

9. General Ledger Trial Balance Reporting.

A. Pre-closing Submission. The accounting date must cite 0900. Applicable general ledger accounts on the pre-closing trial balance must be in agreement with the status reports. Include any electra status adjustments in the pre-closing general ledger. Do not submit your pre-closing general ledger prior to certifying your September 30, 2000 status reports. See Electra Processing, paragraph 3.D.

B. Year-end Process. Budgetary and proprietary trial balances must be in balance. Correct any pre-closing trial balance edit errors before submission. Pre-closing trial balances are due on the 9th workday. Fax adjustments made to status report bottom line totals after submission of the general ledger trial balances to the general ledger POC at 317-510-3050 or DSN 699-3050 within 48 hours after making the adjustment.

C. Post-closing submission. The accounting date must cite 0001. Revenue, expense, accruals paid, and earnings collected general ledger accounts (GLACs) must be zero. Inventory, accrued annual leave liability, and fixed asset GLACS must have moved forward to the new fiscal year (01). Do not report trial balances for canceled appropriations indicated in Attachment 8. Run the post-closing general ledger only after all Electra adjustments have been entered into your pre-closing general ledger.

10. Army Working Capital Fund (AWCF) Reporting.

A. Certification/Assurance Statements: Will be in accordance with paragraph 4.

B. Reporting of Funds Received (TRC 1C).

(1) Supply management activities will report funds received for capital budget authority and obligation authority received on funding authorization documents (FADs).

(2) Depot maintenance and ordnance activities will report funds received on FADs for capital budget authority plus the funding based upon the acceptance of reimbursable orders.

C. Distinction between Operating Cost Authority, Capital Budgeting Authority, and Operating Obligation Authority.

(1) Operating cost authority (OCA) is in Section C of the FAD, OCAUTH. For all activity groups (other than Supply Management, Army) costs include those reported in Part I, Line 10, Accounting Report (M) 1307 (AR 1307).

(2) Capital budget authority is in Section A of the FAD by project (projects are the 3rd through the 8th digit of the AMS as identified in DFAS-IN Manual 37-100-FY). Capital obligation authority represents a limitation subject to the provision of Section 1517 of 31 U.S.C., the Anti-Deficiency Act. Do not incur obligations beyond the amount shown in Section A of the FAD.

(3) Operating obligation authority is in Section C of the FAD, OBAUTH. Operating obligation authority is subject to the provisions of Section 1517 of 31 U.S.C. of the Antideficiency Act.

D. Financial Reporting.

(1) OPLOC Pensacola will report Information Services by submitting a general ledger in lieu of the status reports and will attest to the accuracy and correctness of the hard copy general ledger trial balance reports using the assurance statement at Attachment 5.

(2) Accounting Report (M) 1307 (AR 1307). All activities accounting for a business area of AWCF must submit the AR 1307, to the DFAS Center for Sustaining Forces, Working Capital Fund Branch (DFAS-IN/RABB). Use the format for the report shown in DoDFMR, Volume 11B. DFAS-IN/RABB will accept alternate formats for the following:

a. Supply management activities and information services unable to produce the AR 1307 using their current system will use the general ledger submission.

b. Depot maintenance activities using the Standard Industrial Fund System (SIFS) should submit the automated report.

c. The information reported for reimbursements earned, reimbursements collected, and accounts receivable must agree with reimbursements receivable as reported on the CSCFA-112. Disbursements, accounts payable, accrued liabilities, undelivered orders, and advances must agree with the CSCFA-218.

d. Amounts reported on the AR 1307 report must agree with the general ledger trial balance.

(3) DD-COMP (M) 1302 Report (Statement 7). This report is the Inventory Management Report, Part VII of the AR 1307 (see DoDFMR, Volume 11B). Supply management activities not under the US Army Materiel Command (USAMC) are to submit this portion of the AR 1307. USAMC supply management activities are to submit the USAMC 130 report.

(4) Financial Statements 4a and 6. Major Commands (MACOMs), other than USAMC, are to submit MACOM-level supply management business area reports on Statements 4a (Inventory Status and Transaction Statement) and Statement 6 (Reimbursable Issues) to DFAS-IN/RABB by the fiftieth calendar day following the end of the reporting period. Concurrently, send a copy of the Statement 6 to Headquarters, Department of the Army, Attn: DALO-RMI, Washington, D.C. 20310-0533. USAMC activities are to submit activity-level supply management business area reports.

(5) Supplemental Accounts Receivable. Each activity must also submit an Accounts Receivable report along with their CSCFA-112 submission. Footnote and explain any negative balances. Do not submit this report if you do not have reimbursable activity.

(6) Report on Receivables Due from the Public. Each Schedule 9 report must contain a Summary 900 Report in addition to the detail source code report.

(7) Cost Accounting Budget Files (CAB File). AWCf depot maintenance and ordnance activities must submit this portion of the AR 1307 (see DoDFMR, Volume 11B).

E. AWCF Balance with Treasury. Adjust the AWCf balance with Treasury to zero at the beginning of the new fiscal year. The journal voucher (JV) should represent the

actual cash balance brought forward from the September 30th closing. Do not include other adjustments.

(1) If the AWCF balance with Treasury contains a debit balance as of October 1, 2000, credit Fund Balance with Treasury (or associated sub-accounts) and debit Transfer-Out Without Reimbursement or Net Treasury Balance 3211.4, as appropriate.

(2) If the AWCF balance with Treasury contains a credit balance as of October 1, 2000, debit Fund Balance with Treasury (or associated sub-accounts) and credit Transfers-In Without Reimbursement or Net Treasury Balance 3211.4, as appropriate.

(3) Retain the original JV and submit a copy to DFAS Center for Sustaining Forces Attn: DFAS-IN/RABB, 8899 E. 56th Street, Indianapolis, IN 46249-1325, or fax to 317-510-3747.

F. Year-End Price Update for SARSS Due-Ins. To record price changes for SARSS due-ins, all activities running STARFIARS-C, or STARFIARS-M and SARSS must run the catalog update prior to fiscal year-end closing. Extract the general ledger inventory balances prior to running the catalog. Run the catalog and adjust inventory back to the original amounts. In the first cycle in October, adjust inventory back to the balances after the catalog update. System proponents will provide technical instructions on this procedure to their users before year-end.

11. Canceling Appropriations.

A. Retaining Canceled Account Records. At September 30 of the current fiscal year, the closing account end-of-period balances reported will represent the balances which will cancel at post-closing. Keep detailed records of the liabilities for all canceled obligations. This includes automated accounting systems. An audit trail must remain intact after accounts cancel to support the existing liability against future appropriations. The audit trail must identify the original year of the appropriation.

B. Disbursements made from unexpired funds to liquidate canceled year liabilities cannot exceed the unexpended balance of the canceled appropriation or 1 percent of the current year appropriation, whichever is less. During September, the fund holder should follow-up as to the status of these funds and notify the accounting activity when funds have been requested and are expected to

be disbursed before September 30th. This will enable the accounting activity to include all disbursed funds in the year-end status reports. You cannot use funds received during the current fiscal year to liquidate canceled year liabilities during the next fiscal year. Obligate and disburse the funds or return them prior to September 30th.

C. Expedite all transactions (disbursements, collections, and adjustments) affecting canceling appropriations to ensure the transactions are processed prior to September 30th. Also, expedite billings which charge canceling appropriations so that disbursements can be made prior to year-end. Coordination between accounting activities, contracting offices, and other serviced activities is essential. Accounting activities should encourage close coordination between administrative contracting officers and vendors to expedite obtaining invoices.

D. Receivables are equal to earnings minus collections. Before year-end closing, review receivables to ensure they are valid and collectible. Report accounts receivable in canceling appropriations on the CSCFA-112.

E. It is very important to clear all errors and abnormal balances in the canceling appropriations. The following conditions are not acceptable during September processing for canceling appropriations. Correct these errors before submitting reports:

(1) Negative unliquidated obligations (NULOs) at AMS level.

(2) Unliquidated obligations or reimbursement receivable balances in AMS 9966.

(3) Negative unobligated balances at the appropriate AMS level.

(4) Credit reimbursement receivable balances.

(5) Any reimbursement receivable balances in AMS 09**.

(6) Credit undelivered orders.

(7) Credit unfilled orders.

(8) Credit accounts payable.

(9) Positive or negative advances.

(10) Status/CER differences.

(11) Unearned revenue greater than unfilled orders.

F. Attachment 8 lists the appropriation cancelation dates.

12. Transactions Affecting Canceling Appropriations.

A. Expedite the processing of transactions recorded against canceling appropriations. It is imperative that these transactions be posted to the accounting records prior to the appropriation canceling.

(1) Effective upon receipt of this memorandum, accounting activities will stop rejecting transactions citing canceling appropriations. Instead, contact the activity originating the transaction, provide the reasons for not processing the transaction (to include the correct FSN if known), and request they either provide additional support or reverse the charge. They must promptly research and take corrective action on these canceling appropriation inquiries.

(2) Activities processing canceling appropriation transactions in September will notify the applicable accounting activity by fax of any canceling appropriation transactions. Disbursing activities or OPLOCs will provide a copy of the voucher, supporting documentation, disbursing station symbol number (DSSN), and the transmittal number of the CSCFA-110 report (for TFOs only) on which the transaction will appear. Accounting activities receiving these notifications must post the transaction to the accounting records and include the clearance record on the September CSCFA-304 report. Accounting activities should follow the procedures in paragraph 12.A.1. if they cannot promptly post the transaction to the correct appropriation.

B. After processing the September CSCFA-304 reports, DFAS Center for Operating Forces, Deputy Directorate for Expenditure Division (DFAS-IN/TDE) will make departmental level adjustments for any remaining uncleared TFO, TBO, interfund, DCAS and cross disbursing canceling appropriation transactions. When an accounting activity is the responsible clearing entity, DFAS-IN/TDE will charge uncleared TBO (OA 90) and interfund (OA AA) balances to the parent OA of the fiscal station, as identified in DFAS-IN Manual 37-100-FY. The transactions will cite suspense project code 9966, ASN CNCL, and for collections, RSC S00. DFAS-IN/TDE will provide copies

of the JVs to the applicable DFAS Indianapolis Center Customer Service Team for forwarding to the accounting activity. The September CER will include the departmental level adjustments. DFAS-IN/TDE will charge uncleared TFO rejects (OA 99) and cross disbursements to a departmental level OA.

C. Accounting activities will receive some September or prior CSCFA-110 reports or interfund bills after they have completed September processing. Possible situations and required actions relating to disbursements made prior to the appropriation canceling are:

(1) Receipt of original CSCFA-110 reports previously received per paragraph 12.A.2. Do not take further action. Use accompanying CSCFA-110 control records (KC records) as necessary.

(2) CSCFA-110/interfund bills include canceled appropriation transactions not previously received. Post valid transactions to the canceled appropriation records you maintain. Do not report an acceptance record on the CSCFA-304 report or a disbursement or collection on the status of funds reports. DFAS-IN/TDE will have already processed the transactions as stated in paragraph 12.B. Forward invalid transactions to DFAS-IN/TDE. Adjust CSCFA-110 control records (KC records) as necessary to avoid creating a reject.

(3) CSCFA-110 reports or interfund bills include canceled appropriation account transactions not previously received, but upon review the accounting activity determines the transactions are valid charges to a non-canceled appropriation. Post the transaction against the correct appropriation, report an acceptance record on the CSCFA-304 report, and report a disbursement or collection on the status of funds reports.

(4) CSCFA-110 reports or interfund bills include non-canceled appropriation transactions, but upon review you determine the transactions are valid charges to a canceled appropriation. Post the transactions to your canceled appropriation records. Do not report an acceptance record on the CSCFA-304 report or a disbursement or collection on the status of funds reports. Adjust the CSCFA-110 control records (KC records) as necessary to avoid creating a reject.

D. DFAS-IN/TDE will not receive all Air Force, Navy, and State Department cross disbursement vouchers citing canceling appropriations prior to FY end. Upon receipt of these vouchers, DFAS-IN/TDE will forward them off line on a manual CSCFA-110 report to the applicable accounting activity.

Accounting activities should process these vouchers following the guidance in paragraph 12.C.

E. When the accounting activity cannot clear a TBO or interfund because it is in the wrong appropriation, the procedures described in paragraphs 12.C and 12.D will apply. In addition, there may be other instances of expenditure reporting errors affecting canceling appropriations. Treasury regulations allow for adjustments to canceled appropriations due to obvious clerical errors or misclassified payments. Obtain approval from DFAS-IN/RAAC for these adjustments.

F. Activities processing transactions against canceling appropriations through DCAS must ensure that all supplemental information is provided so that the receiving accounting activity can post the transaction prior to year-end. Accounting activities must ensure they access ODS to pull the transactions charged to fiscal stations they support.

G. You cannot cite canceled appropriations on disbursement and collection documents after September processing is completed. The DFAS Indianapolis Center expenditure edit processes will convert the reported canceled appropriation transaction to suspense account 21F3875.1110/2220 and charge the submitting activity with the applicable error code. Charge disbursements that normally would have been charged to the canceled appropriation against an unexpired appropriation. Obtain unexpired funds from the fund manager. Credit collections received after the appropriation cancels to 21R3200.0001.

13. Foreign Military Sales (FMS) and Security Assistance Appropriations.

A. Submission Instructions. All security assistance accounting and reporting functions, except expenditure/DELMAR reporting, are located at the DFAS-Denver Center (DFAS-DE). This applies to FMS, International Military Education and Training (IMET), Foreign Military Financing, and Military to Military Contact Program. POC is Shelly Smock, 303-676-6571 or DSN 926-6571.

(1) Hard copy reports for (97-11X8242), IMET (21-*1081), Foreign Military Financing (21-*1082), and Military to Military Contact Program (97-11*1084) are not required.

(2) All CSCFA-218 data must contain the applicable country, case, line, OA, EOR, FSN and ASN. Data records in your September file transfer submission must include all TRCs

and the inside and outside government indicator codes shown on these schedules.

- a. Schedule 1: Primary Data.
- b. Schedule 3: Schedule of Obligations and Deobligations.
- c. Schedule 4: Annual Schedule of Unobligated Funds and Unliquidated Obligations.
- d. Schedule 7: Schedule of Accrual Data.

(3) Include the TRCs listed below and shown on the Schedule of Unobligated Funds and Unliquidated Obligations in your September file transfer submission:

- a. ZB - Unobligated Balance, end of period.
- b. ZE - Unliquidated Obligations, end of period.

(4) Prompt Pay Act Reporting. File transfer the prompt pay report using the record layout in Table 28-5 of DFAS-IN Regulation 37-1.

B. PBAS Order and Fund Control. PBAS order control MODP will be open for prior year FMS obligation authority adjustments upon request, on a case-by-case basis, to correct/prevent abnormal balances. Submit your requests to DFAS-DE/IBAD, Shelly Smock, 303-676-6571 or DSN 926-6571, from October 2nd to 4th, between 9:00 A.M. and 3:00 P.M. EST on normal workdays.

C. Canceling Expired Accounts. In addition to expiring year requirements for basic symbols 1081, 1082, and 1084, activities receiving FMS administrative allotment funds must cancel (close) the fifth expired year (A95/M95) funds by September 30th.

D. Footnotes. Footnotes are required for all negative unliquidated obligations (NULOs) and negative unobligated funds.

POINTS OF CONTACT

REPORT	POC	COMMERCIAL/DSN	E-MAIL ADDRESS
302 Report (Receipt of Report) DSSN 5570 DSSNs 5052,5286,5588,6350, 6353,6362,6417,6436,8733,8734, 8735,8748,8785 DSSNs 5498,5499,6321,6333, 6335,6356,6387,6409,6411,6460, 6469,6551,6583,6944,8579,8599, 8763,8764 All other DSSNs	Mr. Irving Hall Ms. Maria Johnson Ms. Donna Coleman Ms. Hazel Jones Ms. Renate Kincy Mr. Carl Hansen	317-510-4594/699-4594 317-510-4593/699-4593 317-510-5140/699-5140 317-510-1175/699-1175 317-510-5770/699-5770 317-510-2552/699-2552	irving.hall@dfas.mil maria.johnson@dfas.mil donna.coleman@dfas.mil hazel.jones@dfas.mil renate.kincy@dfas.mil carl.hansen@dfas.mil
1061 (Interfund Billing)	Ms. Jeanette Hauk Mr. Ronnie Daniels	317-510-5436/699-5436 317-510-4585/699-4585	jeanette.hauk@dfas.mil ronnie.daniels@dfas.mil
304	Ms. Pearl Craig	317-510-5190/699-5190	pearl.craig@dfas.mil
112 Parts III-VIII (Schedule 9)	Mr. Jerry McGlothlin Mr. Bill Niksch	317-510-6301/699-6301 317-510-2347/699-2347	jerry.mcglathlin@dfas.mil bill.niksch@dfas.mil
File Transfer Protocol	Ms. Joan Keim Ms. Kathy Mikus Mr. Javier Mejias	317-510-4786/699-4786 317-510-7779/699-7779 317-510-2545/699-2545	joan.keim@dfas.mil kathy.mikus@dfas.mil Javier.mejias@dfas.mil
CAWCF (Policy)	Mr. Ron Crouch	317-510-5588/699-5588	ron.crouch@dfas.mil
CAWCF (Reports) (21X4528)	Mr. Don Grubb	317-510-7139/699-7139	don.grubb@dfas.mil
CER	Your Customer Service Tm POC	317-510-****/699-****	
CMOD	Mr. Jerry McGlothlin	317-510-6301/699-6301	jerry.mcglathlin@dfas.mil
Panama Canal Treaty Report	Ms. Jan Crews	317-510-3232/699-3232	jan.crews@dfas.mil
DWCF (Reports) Business Area AA, AC, AF	Mr. Gerald Davenport	317-510-2617/699-2617	gerald.davenport@dfas.mil
DWCF (Policy)	Mr. Bill Cook	317-510-4932/699-4932	bill.cook@dfas.mil
Fixed Assets	Mr. Bill Cook	317-510-4932/699-4932	bill.cook@dfas.mil
Foreign Military Sales (DFAS-DE)	Ms. Shelly Smock	303-676-6571/926-6571	rachelle.smock@dfas.mil
General Ledger Report	Mr. George Hale	317-510-2586/699-2586	george.a.hale@dfas.mil
General Ledger (Policy)	Ms. Cindy Cheney	317-510-3288/699-3288	cindy.cheney@dfas.mil

Attachment 1

POINTS OF CONTACT (Continued)

REPORT	POC	COMMERCIAL/DSN	E-MAIL ADDRESS
MDEP/SODP	Ms. Marva Tennyson	317-510-7090/699-7090	marva.tennyson@dfas.mil
	Ms. Jan Crews	317-510-3232/699-3232	jan.crews@dfas.mil
FCA (Except MWR)	Ms. Karen Leonard	317-510-7112/699-7112	karen.leonard@dfas.mil
	Ms. Jan Crews	317-510-3232/699-3232	jan.crews@dfas.mil
Problem Disbursement Rpts	Ms. Sally McManus	317-510-4579/699-4579	sally.mcmanus@dfas.mil
Reports (Policy)	Ms. Nancy Fairfield	317-510-3380/699-3380	nancy.fairfield@dfas.mil
Procurement	Ms. Wanda Pontious	317-510-7788/699-7788	wanda.pontious@dfas.mil
Prompt Payment	Mr. Jim Braun	317-510-2091/699-2091	jim.braun@dfas.mil
All Other 112/218 Reporting	Your Customer Service Tm POC	317-510-****/699-****	

Attachment 1 (Continued)

POINTS OF CONTACT (Continued)

Customer Service Teams:

CST	OA's	OPLOC's	Team Leader	Phone and Fax Numbers	E-Mail Address
OF/A	03,17,20,28,2X,38 42,50,57,76,78,82 84,86,89,94,GF,JS SF,SJ,ST,SX	Rome, Orlando, Seaside, Europe, Lawton, Korea, Lexington, Honolulu, Norfolk, Japan, DNO	Ms. Jan Crews	317-510-3232 699-3232 Fax 317-510-6145 699-6145	janet.crews@dfas.mil
OF/B	01,1A,18,21,22,23 24,25,30,32,40	National Guard, USPFOS	Mr. Jim Cunningham	317-510-6193 699-6193 Fax 317-510-6145 699-6145	james.cunningham@dfas.mil
SF/A	All AWCF	All AWCF	Mr. Gerald Davenport	317-510-2617 699-2617 Fax 317-510-6188 699-6188	gerald.davenport@dfas.mil
SF/A	21,41,4A,4B,4C,5* 6*,36,BM,SA,SD,SP SR,SS,SW,S4,	St Louis, Rock Island	Mr. Don Grubb	317-510-7139 699-7139 Fax 317-510-6188 699-6188	don.grubb@dfas.mil
SF/B	06,07,08,27,35,74 75,	Omaha, San Antonio, COEFC	Ms. Liz Ridge	317-510-2620 699-2620 Fax 317-510-6188 699-6188	elizabeth.ridge@dfas.mil

POINTS OF CONTACT (Continued)

Expenditure Support Teams:

Functional Duties	Assigned Personnel	COMMERCIAL/DSN	E-Mail Address
Treasury File (SOT/SOIF)	Donna Coleman	317-510-5140/699-5140	donna.coleman@dfas.mil
	David Eaton	317-510-2608/699-2608	david.eaton@dfas.mil
Uncleared IF *Departmental Level (Installation Level to Spt Teams)	Jeanette Hawk	317-510-5436/699-5436	jeanette.hawk@dfas.mil
	Miles Muhlada	317-510-5457/699-5457	milesr.muhlada@dfas.mil
Balance Forward Loads-Other Svcs	Donna Schubert	317-510-5431/699-5431	donna.schubert@dfas.mil
	David Eaton	317-510-2608/699-2608	david.eaton@dfas.mil
Year End JV-Close Outs	Jim Kizer	317-510-5455/699-5455	jim.kizer@dfas.mil
	Donna Coleman	317-510-5140/699-5140	donna.coleman@dfas.mil
	David Eaton	317-510-2608/699-2608	david.eaton@dfas.mil
Monitor Closed Accounting Adjustments	Donna Coleman	317-510-5140/699-5140	donna.coleman@dfas.mil
	David Eaton	317-510-2608/699-2608	david.eaton@dfas.mil
	Maria Johnson	317-510-4593/699-4593	maria.johnson@dfas.mil

Attachment 1 (Continued)

SCHEDULE OF REPORT DUE DATES

REPORT	TIME /MONTH	WORKDAY
CSCFA-302 RIC-RUFEDGL CIC-AFHA	2400 EST October	3RD
CSCFA-304 RIC-RUFEDPE CIC-AFHF	2400 EST October	3RD
TREAS 1061 RIC-RUFEDPE CIC-AFHF	2400 EST October	3RD
Interfund processing for DAAS summary billing records	2400 EST October	4TH
General Ledger Trial Balance - Pre-Closing RIC-RUFEDGL CIC-AFAA Accounting Date 0900	1800 EST October	9th
General Ledger Trial Balance - Post-Closing RIC-RUFEDGL CIC-AFAA Accounting Date 0001	1800 EST October	15TH
CSCFA-218 (Foreign Military Sales) RIC-RUFEDPE CIC-AFMS	1800 EST October	3RD
CSCFA-218 (DWCF & CAWF DIR/REPORT) RIC-RUFEDPE CIC-AFBO	1800 EST October	3RD
CSCFA-218 (Direct Reporting) RIC-RUFEDPE CIC-AFAF	1800 EST October	3RD
CSCFA-112 (Direct Reporting) RIC-RUFEDPE CIC-AFAF	1800 EST October	3RD
CSCFA-112 (DWCF & CAWF DIR/REPORT) RIC-RUFEDPE CIC-AFBO	1800 EST October	3RD
CAB File-GENERAL LEDGER (97X4930.AAP*) RIC-RUFEDPE CIC-ADOF	1800 EST October	3RD
DWCF Financial Statements A1, 3, 4 ***Depot Maintenance Area Only***	1800 EST October	3RD
DWCF Financial Statements 4a *Supply Management Area Only*	1800 EST November	19TH (Calendar Day)
DWCF Financial Statements 6 *Supply Management Area Only*	1800 EST November	19TH (Calendar Day)
DWCF DD COMP (M) 1302 RIC-RUFEDPE CIC-ABOF	1800 EST October	5TH
DWCF Accounting Report (AR) 1307	1800 EST October	5TH
DWCF Supplemental Accounts Receivable Report	1800 EST October	5TH
DWCF CSCOA-80 RIC-RUFEDPE CIC-ABOF	1800 EST October	5TH
CAWCF Statement 1	October	14TH
CAWCF Statements 2, 4, 4a, 6	October	14TH
Schedule 9 Report on Receivables Due from the Public	1800 EST October	3RD
Condition 3 NULO Report	1800 EST October	8TH
RCS DD-COMP(A)1789 Unit Exchange Report (Chapter 2C-Exchange of Training and Related Support)	1800 EST October	14TH

SCHEDULE OF REPORT DUE DATES (Continued)

REPORT	TIME/MONTH	WORKDAY
CSCFA-112	1800 EST October	3RD
CSCFA-218	1800 EST October	3RD
Section 5, Schedule 2, APF Support to MWR Activities	1800 EST October	3RD
Section 6, Schedule 1, MDEP Data	1800 EST October	3RD
Section 6, Schedule 2, Prompt Payment Act Report	1800 EST October	3RD
Section 7, Schedule of Approved Program/ Funds and Unliquidated Obligations	1800 EST October	3RD
DD-COMP (SA) 1466 Report of Costs in Support of Secret Service	1800 EST October	6TH
RCS 1179-TD-AN Statement of Financial Condition (Unfunded Contract Liability)	1800 EST October	6TH
Certified Statement of the Value of Homes on Hand for the Homeowners Assistance Fund (COE ONLY)	1800 EST October	6TH
Forest Products Program Report	1800 EST October	6TH
DD-COMP (AR)1536 Panama Canal Treaty Report	1800 EST October	6TH
Installation Support Execution (to support base review/realignment/closure issues and cost per output factors)	1800 EST October	18TH

Attachment 2 (Continued)

ACCOUNTING ACTIVITY ASSURANCE STATEMENT

(LETTERHEAD)

ASSURANCE OF YEAR-END FINANCIAL REPORTS
SEPTEMBER 30, XXXX

I hereby attest that the information reported, based on transactions received, is a complete, consistent, and verifiable compilation of amounts contained in official accounting records and agrees with the General Ledger Trial Balance. The information is presented fairly in conformity with generally accepted DoD accounting procedures, applicable regulations and governing laws. Any adjustments made are accurate and proper.

DATE: (DATE SIGNED)

SIGNED: (SIGNATURE OF ASSURING OFFICIAL)

TITLE: (TITLE OF POSITION)

(LIST OF FUNDS, OAs, ASNs, AND FSNS BEING REPORTED)

EXPLANATION

THIS ASSURANCE STATEMENT WILL BE USED BY ACCOUNTING ACTIVITIES. THEY WILL PROVIDE THIS STATEMENT TO THE ALLOTMENT/ALLOWANCE HOLDER ON A SEPARATE COVER LETTER BEFORE CERTIFICATION OF THE YEAR-END REPORTS.

Attachment 3

ALLOTMENT HOLDER CERTIFICATION STATEMENT

(LETTERHEAD)

CERTIFICATION OF YEAR-END FINANCIAL REPORTS
SEPTEMBER 30, XXXX

I hereby certify that the amounts shown on attached reports and schedules include all known transactions and are correct. All transactions meeting the documentary evidence requirement for Government obligations under 31 U.S.C. 1501 (a) have been obligated and are so reported.

DATE: (DATE SIGNED)

SIGNED: (SIGNATURE OF CERTIFYING OFFICIAL)

TITLE: (TITLE OF POSITION)

(LIST OF FUNDS, OAs, ASNs, AND FSNs BEING CERTIFIED)

EXPLANATION

ALLOTMENT/ALLOWANCE HOLDERS WILL CERTIFY THE STATUS

REPORTS USING THE ABOVE CERTIFICATION STATEMENT.
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Attachment 4

ACCOUNTING ACTIVITY GENERAL LEDGER ASSURANCE STATEMENT

(LETTERHEAD)

ASSURANCE OF GENERAL LEDGER TRIAL BALANCE
SEPTEMBER 30, XXXX

I hereby attest, based on transactions received, that the general ledger trial balances are correct and agree with the certified status reports. Balances are supported by subsidiary records for all budgetary, asset, liability, equity, revenue and expense accounts. The general ledger trial balances have been reconciled to the Status and Expenditure reports, as required.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF ASSURING OFFICIAL)
TITLE: (TITLE OF POSITION)
ADDRESS AND TELEPHONE NUMBER

(LIST OF FUNDS, OAs, ASNs, and FSNs BEING REPORTED)

EXPLANATION

GENERAL LEDGER TRIAL BALANCES ARE SUBMITTED FROM THE
ACCOUNTING ACTIVITY TO THE DFAS INDIANAPOLIS CENTER FOR

SUSTAINING FORCES. THE ABOVE STATEMENT WILL BE SIGNED BY
THE ACCOUNTING ACTIVITY AS OUTLINED IN PARAGRAPH 4E.

Attachment 5

CIVILIAN MANPOWER OBLIGATION DATA REPORTING APPROPRIATIONS

APPROPRIATION	DESCRIPTION
21-11*1082	Foreign Military Financing, Executive
21*1705	National Board For The Promotion Of Rifle Practice, Army
21*1805	Cemetery Expenses, Army
21*2020	Operation and Maintenance, Army
21*2040	Research, Development, Test & Evaluation
21*2050	Military Construction, Army
21*2060	National Guard Personnel
21*2065	Operation & Maintenance, Army National Guard
21*2070	Reserve Personnel, Army
21*2080	Operation & Maintenance, Army Reserve
21*2085	Military Construction, Army National Guard
21*2086	Military Construction, Army Reserve
21*7020	Military Construction, Family Housing
21*7025	Operation & Maintenance, Family Housing
96*4902	Civil Works
97X4090	Homeowners Assistance Fund, Defense
97X4930.****	Defense Working Capital Fund
97*0100.5600	Operation & Maintenance, Defense-US Special Operations Command (USSOCOM)
97*0300.5600	Procurement, Defense -Allocation to US Special Operations Forces Command-Army
97*0400.5600	Research, Development, Test, and Evaluation, Defense-Special Operations-Allocation to US Special Operations Forces Command-Army
97*0500.5601/5600	Military Construction, Defense Agencies-Allocation to US Special Operations Forces Command-Army

Attachment 6

MANAGEMENT DECISION PACKAGE (MDEP) REPORTING APPROPRIATIONS

21*1705	21*2010	21*2020
21*203*	21*2040	21*2050
21*2060	21*2065	21*2070
21*2080	21*2085	21*2086
21*7020	21*7025	97*0130.*****
97X4090	97x4930.A***	

Attachment 7

APPROPRIATION CANCELATION DATES

FY	1 YEAR AVAILABILITY	2 YEAR AVAILABILITY	3 YEAR AVAILABILIT Y	5 YEAR AVAILABILIT Y
91				SEP 30, 00
92				SEP 30, 01
93			SEP 30, 00	SEP 30, 02
94		SEP 30, 00	SEP 30, 01	SEP 30, 03
95	SEP 30, 00	SEP 30, 01	SEP 30, 02	SEP 30, 04
96	SEP 30, 01	SEP 30, 02	SEP 30, 03	SEP 30, 05
97	SEP 30, 02	SEP 30, 03	SEP 30, 04	SEP 30, 06
98	SEP 30, 03	SEP 30, 04	SEP 30, 05	SEP 30, 07
99	SEP 30, 04	SEP 30, 05	SEP 30, 06	SEP 30, 08

Attachment 8